

In the claims:

1. (Currently Amended) A method of tracking taxes due on a transaction comprising the steps of:

composing a summary of the transaction within a central processing unit of a seller of the transaction;

transferring a ~~the~~ summary of the transaction from a the central processing unit of the seller of the transaction to a secure database;

composing a summary of the transaction within a central processing unit of the buyer;

transferring a ~~the~~ summary of the transaction from a the central processing unit of the buyer of the transaction to the secure database;

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identifying a subject matter of the transaction;
determining a local of the buyer and the seller to the transaction; and

calculating a tax due based upon the identified subject matter and determined local of the buyer and seller.

2. (Original) The method of tracking taxes as in claim 1 wherein the step of transferring the summary further comprises coupling the summary to the third party through an Internet connection.

3. (Original) The method of tracking taxes as in claim 1 further comprising including an identifier of the buyer and seller in the summary transferred from the buyer.

4. (Original) The method of tracking taxes as in claim 3 further comprising including an identifier of the buyer and seller in the summary transferred from the seller.

5. (Original) The method of tracking taxes as in claim 4 further comprising correlating the summary transferred from the buyer with the summary transferred from the seller.

6. (Original) The method of tracking taxes as in claim 1 further comprising including a zip code of the seller in the summary transferred from the seller.

7. (Original) The method of tracking taxes as in claim 6 further comprising including a zip code of the buyer in the summary transferred from the buyer.

8. (Original) The method of tracking taxes as in claim 7 wherein the step of determining a local and the seller further comprises correlating the zip code of the buyer and the zip code of the seller to respective locals through a look-up table.

9. (Original) The method of tracking taxes as in claim 1 further comprising forwarding from the third party to the seller a quarterly summary of calculated taxes due from the seller.

10. (Currently Amended) An apparatus for tracking taxes due on a transaction, such apparatus comprising:

means for composing a summary of the transaction
within a central processing unit of a seller of the
transaction;

means for transferring a summary of the transaction from a seller of the transaction to a database of a third party;

means for composing a summary of the transaction
within a central processing unit of a buyer of the
transaction;

means for transferring a the summary of the transaction from a the buyer of the transaction to the database of the third party;

means for identifying a subject matter of the transaction;

means for determining a local of the buyer and the seller to the transaction; and

means for calculating a tax due based upon the identified subject matter and determined local of the buyer and seller.

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11. (Original) The apparatus for tracking taxes as in claim 10 wherein the means for transferring the summary further comprises means for coupling the summary to the third party through an Internet connection.

12. (Original) The apparatus for tracking taxes as in claim 10 further comprising means for including an identifier of the buyer and seller in the summary transferred from the buyer.

13. (Original) The apparatus for tracking taxes as in claim 12 further comprising means for including an identifier of the buyer and seller in the summary transferred from the seller.

14. (Original) The apparatus for tracking taxes as in claim 13 further comprising means for correlating the summary transferred from the buyer with the summary transferred from the seller.

15. (Original) The apparatus for tracking taxes as in claim 10 further comprising means for including a zip code of the seller in the summary transferred from the seller.

16. (Original) The apparatus for tracking taxes as in claim 15 further comprising means for including a zip code of the buyer in the summary transferred from the buyer.

17. (Original) The apparatus for tracking taxes as in claim 16 wherein the means for determining a local of the buyer and the seller further comprises means for correlating the zip code of the buyer and the zip code of the seller to respective locals through a look-up table.

18. (Original) The apparatus for tracking taxes as in claim 10 further comprising means for forwarding from the third party to the seller a quarterly summary of calculated taxes due from the seller.

19. (Currently Amended) An apparatus for tracking taxes due on a transaction, such apparatus comprising:
a central processing unit of the buyer that composes a summary of the transaction;
a seller communication processor adapted to transfer a
the summary of the transaction from a the seller of the
transaction to a database of a third party;

a central processing unit of the buyer that composes a summary of the transaction;

a buyer communication processor adapted to transfer a the summary of the transaction from a the buyer of the transaction to the database of the third party;

a subject matter database adapted to identify a subject matter of the transaction;

an address database adapted to determine a local of the buyer and the seller to the transaction; and

a tax processor adapted to calculate a tax due based upon the identified subject matter and determined local of the buyer and seller.

20. (Original) The apparatus for tracking taxes as in claim 19 wherein the buyer and seller communication processor further comprise an Internet connection.

21. (Original) The apparatus for tracking taxes as in claim 19 further comprising a buyer transmission summary format adapted to include an identifier of the buyer and seller in the summary transferred from the buyer.

22. (Original) The apparatus for tracking taxes as in claim 21 further comprising seller transmission summary format adapted to include an identifier of the buyer and seller in the summary transferred from the seller.

23. (Original) The apparatus for tracking taxes as in claim 22 further comprising a correlation processor adapted to correlate the summary transferred from the buyer with the summary transferred from the seller.

24. (Original) The apparatus for tracking taxes as in claim 21 wherein the seller transmission summary format further comprises a zip code of the seller.

25. (Original) The apparatus for tracking taxes as in claim 22 wherein the buyer transmission summary format further comprising a zip code of the buyer.

26. (Original) The apparatus for tracking taxes as in claim 25 wherein the address database further comprises a zip code cross reference adapted to correlate the zip code of the buyer and the zip code of the seller to respective locals.
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27. (Original) The apparatus for tracking taxes as in claim 10 further comprising a summary processor adapted to forward from the third party to the seller a quarterly summary of calculated taxes due from the seller.